



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-3

April 4, 2002

Dale R. Atherton, Treasurer
American Institute of Certified Public Accountants
Effective Legislation Committee (AICPA)
Harborside Financial Center
Jersey City, NJ 07311

Identification Number: C00077321

Reference: May Monthly (4/1/01-4/30/01), June Monthly (5/1/01-5/31/01), July Monthly (6/1/01-6/30/01), September Monthly (8/1/01-8/31/01) and October Monthly (9/1/01-9/30/01) Reports

Dear Mr. Atherton:

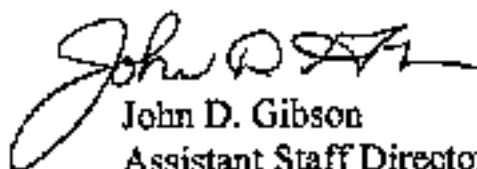
This letter is to inform you that as of April 3, 2002 the Commission has not received your response to our requests for additional information dated March 13, 2002. These notices request information essential to full public disclosure of your federal election campaign finances. To ensure compliance with the provisions of the Federal Election Campaign Act (the Act), please respond to these requests (copies enclosed).

An adequate response must be received at the Commission by April 24, 2002. Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. **Requests for extensions of time in which to respond will not be considered.** Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you have any questions regarding this matter, please contact Edward Ryan on our toll-free number, (800)

424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division), our local number is (202) 694-1130.

Sincerely,

A handwritten signature in black ink, appearing to read "John D. Gibson". The signature is fluid and cursive, with the first name "John" being the most prominent.

John D. Gibson
Assistant Staff Director
Reports Analysis Division

Enclosures



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Dale R. Atherton, Treasurer
American Institute of Certified Public Accountants
Effective Legislation Committee (AICPA)
Harborside Financial Center
Jersey City, NJ 07311

MAR 13 2002

Identification Number: C00077321

Reference: September Monthly Report (8/1/01-8/31/01)

Dear Mr. Atherton:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Line 11(a)(ii) of the Detailed Summary Page discloses \$161,091.50 in unitemized receipts from individuals/persons other than political committees during the reporting period. Please clarify whether this figure includes any receipts from a single source that aggregate greater than \$200 in the calendar year. If this is the case, please amend your report(s) by itemizing the receipts on Schedule A supporting Line 11(a)(i). 2 U.S.C. §434(b)(2)(A) and (3)(A)

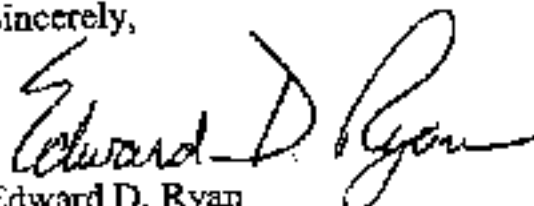
-Please amend Schedule B supporting Line 23 by providing the full committee name, address, office sought (House, Senate or President), state and congressional district, if applicable, for each contribution made. 11 CFR §104.3(b)(3)(ii) and (v)

-Your report discloses an in-kind contribution(s) made on behalf of a federal candidate(s). The original payments for the goods and services were made apparently by another political committee and subsequently reimbursed by your committee (Please see Schedule B for Line 21(b) of the Detailed Summary Page). In addition, the apparent in-kind contribution to the federal candidate was reported on Schedule B for Line 23 (Contributions to Federal Candidates and Other Political Committees).

For future reporting, it is recommended that the amount of such activity be subtracted from Line 21(b) (as a negative entry) and reported on Line 23 of the Detailed Summary Page. This method of reporting would not over inflate your disbursement totals and clarify for the public record the total amount of contributions to federal candidates (including inkind contributions) by just reflecting them on Line 23 of the Detailed Summary Page.

A response or amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,



Edward D. Ryan
Reports Analyst
Reports Analysis Division